



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 299 দিশপুৰ, সোমবাৰ, 10 জুলাই, 2023, 19 আশ্বিন, 1945 (শক)
No. 299 Dispur, Monday, 10th July, 2023, 19th Ashadha, 1945 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

NOTIFICATION

The 10th July, 2023

No. LGL.26/2023/6.— The following Ordinance of the Assam Legislative Assembly which was promulgated by the Governor of Assam on 8th July, 2023 is hereby published for general information.

**ASSAM ORDINANCE NO. VI OF 2023
THE ASSAM MOTOR VEHICLE TAXATION
(AMENDMENT) ORDINANCE, 2023.**

AN ORDINANCE

further to amend the Assam Motor Vehicle Taxation Act, 1936.

Whereas the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Assam Motor Vehicle Taxation Act, 1936, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam Act
No. IX of
1936**

Preamble

Now, therefore, in exercise of powers conferred under clause (1) of Article 213 of the Constitution of India, the Governor of Assam is pleased to promulgate in the Seventy-fourth Year of the Republic of India, the following Ordinance, namely:-

Short title, extent
and commencement

1. (1) This Ordinance may be called the Assam Motor Vehicle Taxation (Amendment) Ordinance, 2023.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 4E

“Motor
Vehicle Tax
on all
types of
sleeper

2. In the principal Act, for section 4E, the following shall be substituted, namely :-
4E. Motor Vehicle Tax on all types of Sleeper Bus :
There shall be charged, levied, and paid to the Government the tax payable under section 4 of the Act, at the rate as described in Schedule-II for all types of sleeper bus at the time of first registration in Assam.”

Amendment of
section 5A

3. In the principal Act, for section 5A, the following shall be substituted, namely:-
“5A. Fine for delayed payment: Every owner of a motor vehicle who fails to pay the tax payable under this Act in time, shall be liable to pay a fine @ Rupees 20 (Twenty) only per day for every day of such delayed payment.”

Amendment of
Schedule I

4. In the principal Act, in the Schedule-I,
(i) in ARTICLE NO. I(A), for Sl. No.1 to 7, the following shall be substituted, namely :-
“ARTICLE NO. I(A) – One Time Tax (OTT) on Non-Transport (Personalized) Four-Wheeler Vehicles

| Sl. No. | Cost price of the 4-Wheeler Vehicle and original price thereof, excluding GST | Rate of OTT for new vehicles to be registered for first time (Mode of Payment-To be paid in full at the time of first registration) |
|---------|---|---|
| 1. | Original cost price upto Rs. 3 Lakhs | 4.5% of the Original Cost |
| 2. | Original cost price above Rs. 3 Lakhs and up to Rs 10 lakh | 7% of the Original Cost |
| 3. | Original Cost price above Rs. 10 Lakhs and up to Rs. 20.00 | 10% of the Original Cost |
| 4. | Original Cost price above Rs. 20.00 Lakhs | 14% |

- (ii) in ARTICLE No.1(B) for Sl. Nos 1, 2, 3, 4 and 5, the following shall be substituted, namely :-

| Taxation Structure | | |
|--------------------|---|---|
| Sl. No. | In case of Registration of Transport and Non-Transport (Personalized) Two-Wheeler | |
| | Ex-showroom price of the Two-wheeler vehicle | Percentage of onetime tax on First registration |
| 1. | Up to Rs 1 lakh | 6% |
| 2. | Above Rs 1 lakh up to Rs 3 lakhs | 8% |
| 3. | Above Rs 3 lakhs | 9% |

Amendment
of Schedule II

5. In the principal Act, in Schedule-II,

- (i) in ARTICLE No. II, the following shall be substituted, namely :-

“Article No. II Tractors (Transport/Non-Transport)

| Sl.No. | Description of Vehicle | Rate of Tax |
|--------|---------------------------------------|---|
| 1 | Not exceeding 2 MT | One Time Tax (OTT) @ 2% of the cost of vehicle excluding GST. |
| 2 | Exceeding 2 MT but not exceeding 5 MT | |
| 3 | Exceeding 5 MT but not exceeding 9MT | |
| 4 | Exceeding 9MT | |

The rate of tax for the Tractor purchased and registered prior to the commencement of the Ordinance shall be in the following rate :-

| Sl. No. | Description of vehicles | Annual Tax | Quarterly Tax |
|---------|---------------------------------------|------------|---------------|
| 1 | Not exceeding 2 MT | Rs.1000.00 | Rs.250.00 |
| 2 | Exceeding 2 MT but not exceeding 5 MT | Rs.2000.00 | Rs.500.00 |
| 3 | Exceeding 5 MT but not exceeding 9MT | Rs.4000.00 | Rs.1000.00 |
| 4 | Exceeding 9MT | Rs.6000.00 | Rs.1500.00 |

”

(ii) for ARTICLE No.III, the following shall be substituted, namely :-

“Article No. III Trailors (Transport/Non-Transport)

| Sl.No. | Description of Vehicle | Rate of Tax |
|--------|--|---|
| 1. | Light trailer carrying capacity less than 2 MT | One Time Tax @ 2% of the cost of vehicle excluding GST. |
| 2. | Medium trailer carrying capacity above 2 MT upto 5 MT | |
| 3. | Heavy trailer carrying capacity above 5 MT but not Exceeding 9MT | |
| 4. | Exceeding 9MT | |

The rate of tax for the Trailor purchased and registered prior to the commencement of the Ordinance shall be in the following rate :-

| Sl. No. | Description of vehicles | Annual Tax | Quarterly Tax |
|---------|--|------------|---------------|
| 1. | Light trailer carrying capacity less than 2 MT | Rs.1000.00 | Rs.250.00 |
| 2. | Medium trailer carrying capacity above 2 MT upto 5 MT | Rs.2000.00 | Rs.500.00 |
| 3. | Heavy trailer carrying capacity above 5 MT but not Exceeding 9MT | Rs.4000.00 | Rs.1000.00 |
| 4. | Exceeding 9MT | Rs.6000.00 | Rs.1500.00 |

”

- (iii) for ARTICLE No.IV, the following shall be substituted, namely :-

“ARTICLE NO. IV- MECHANICAL CRANE MOUNTED ON MOTOR VEHICLE

| Sl.No. | Description of Vehicle | Rate of Tax | |
|--------|--------------------------------------|-------------|---------------|
| | | Annual Tax | Quarterly Tax |
| 1 | Not exceeding 3 MT | Rs.5500.00 | Rs.1438.00 |
| 2 | Exceeding 3 MT but not exceeding 5MT | Rs.8800.00 | Rs.2300.00 |
| 3 | Exceeding 5 MT but not exceeding 9MT | Rs.13200.00 | Rs.3450.00 |
| 4 | Exceeding 9MT | Rs.15400.00 | Rs.4370.00 |

- (iv) in ARTICLE No.V, for Sl. no 3 to 5 the following shall be substituted and after Sl. No.5 following new Sl No.6 shall be inserted, namely :-

“ARTICLE NO. V:- Vehicle used for Carriage of Goods (General unrestricted Goods, water tanker etc.)

| Sl.No. | Description of Vehicle (General Goods Truck) | Rate of Tax | |
|--------|---|---|---|
| | | Annual Tax | Quarterly Tax |
| 1 | Exceeding 3 MT to 9 MT | Rs.5060.00 +Rs.1045.00 for every additional 1 MT above 3 MT | Rs.1323.00 +Rs.270.00 for every additional 1 MT above 3 MT |
| 2 | Exceeding 9MT | Rs 11880.00 +Rs.385 for every additional 1 MT above 9 MT | Rs 3105.00 +Rs.98 for every additional 1 MT above 9 MT |
| 3 | Authorized to carry 12 MT to 15 MT | Rs 14850.00 +Rs.517.00 for every additional 1 MT above 12 MT | Rs 4341.00 +Rs.132.00 for every additional 1 MT above 12 MT |
| 4 | Authorized to carry 15 MT and above | Rs 17820.00 +Rs.620.00 for every additional 1 MT above 15 MT | Rs 5643.00 +Rs.171.00 for every additional 1 MT above 15 MT |

- (v) for ARTICLE No. VIII, the following shall be substituted, namely :-

“ARTICLE NO. VIII: Any other vehicle

| Sl.No. | Rate of Tax | |
|--------|--|---|
| | Tax in case of any other vehicle (Non-Transport and Transport) not covered under any category as mentioned above as- Dumper / Tipper. Excavator, Hydraulic crane, Camper Van, Cash Van, Mobile Canteen, Mobile Workshop, Mobile Clinic, Fork-lift, Tow-truck, Mobile Rig, Mobile Cementing Unit & any other truck mounted machineries etc,- Mode of payment of tax excluding GST For newly registered vehicles | |
| 1 | For first 5 years | @ 8% of the original cost of vehicle |
| 2 | After 5 years | @ 2% of the original cost of vehicle annually |
| 3 | For Vehicles already registered- @ 2 % annually. | |

”

- (vi) in ARTICLE No.VIII, in NOTE,

- (a) for point No.3 the following shall be substituted namely :-

“3. In case of Transport Vehicle under category of Taxation Schedule-II Article - I/II/III/IV/V/VI/VII / VIII, if the registered owner fails to pay the Annual/Quarterly tax on due date or within the grace period as provided under the AMV Taxation Act, 1936, the Registered owner shall be levied with a fine Rs. 10/- per day for defaulting period (including the grace period).”

- (b) after Point No.7, the following point No. 8 shall be inserted, namely :-

“8. All Transport Vehicles, both Goods and Passenger at the time of First registration in the State shall pay tax at least for a period of 1(One) year (Annual Tax) except the vehicles mentioned at Article No. II, III and VIII of the Schedule II. Thereafter M.V tax of the vehicle can be paid quarterly or annually.

GULAB CHAND KATARIA

GOVERNOR OF ASSAM

GEETANJALI DAS SAIKIA,

Secretary to the Government of Assam,
Legislative Department, Dispur, Guwahati-6.